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Attorney for Debtor

**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF NEVADA**

IN RE	BK-N-23-50950-HLB
PHILIP ANDREW MACKEN,	Chapter 13
Debtor	<b><u>STATUS REPORT</u></b>
	Hearing Date: April 23, 2025 Hearing Time: 2:30 p.m.
_____ /	

Debtor, Philip Andrew Macken, by and through his counsel, J. Craig Demetras of Demetras Law hereby files his Status Report. As of the date of this Status Report, pending matters include the following:

**IRS CLAIM OBJECTION**

After two settlement conferences on February 27, 2025 and April 10, 2025, the parties have not been able to settle the objection to claim. The key issue in this case is the amount of the IRS' priority claim. The United States and the Debtor do not agree to the IRS' amount and method of determination of the amount of the priority claim and have agreed to request the Court to set a trial date and to enter a scheduling order.

The discovery period for this case closed on February 26, 2025. To date, the Debtor has not issued any discovery requests.

Revenue Agent Ben Hamilton was designated by the United States as its potential Expert Witness.<sup>1</sup> In its expert designation, the United States asserts that RA Hamilton is not required to submit an expert report. Recently, the parties were informed that RA Hamilton is taking a deferred resignation from the IRS with administrative leave beginning as early as April 25, 2025.

As to the scheduling order, the Debtor proposes the following:

1. A four-day trial – No sooner than August 3, 2025
2. Deadline for submission of all pretrial motions and motions limiting or excluding an expert's testimony – 30 days prior to trial
3. Deadline for dispositive motions – 45 days prior to trial
4. Debtor's Discovery Requests to IRS to be served – April 23, 2025
5. United States' Deadline to respond to Debtor's Discovery requests – May 16, 2025
6. RA Hamilton's Deposition in Reno, Nevada – May 20, 2025
7. Mandatory Settlement Conference – 21 days prior to trial
8. Debtor's Rebuttal Expert Disclosure to be served June 19, 2025

**IRS** - The United States would like to proceed with trial as early as July 7, 2025, as the United States has reason to believe that further delay would impair its ability to collect the Debtor's sizable tax liabilities.

**DEBTOR** - Counsel for the Debtor will be out of the country from May 22, 2025 through June 15, 2025 and will not be able to timely file dispositive motions and prepare for trial if the trial is scheduled prior to the first week of August, 2025. As indicated below, there are sufficient funds available to pay the IRS priority claim. The Debtor's

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<sup>1</sup> The United States reasserts, as stated on the disclosure, that RA Hamilton's designation as an expert was done so out of an abundance of caution. The United States maintains that RA Hamilton's testimony will be entirely as a fact witness.

1 objection to the IRS claim was filed March 29, 2024, the IRS' First request for  
2 productions was July 2, 2024 , and the Debtor's 3<sup>rd</sup> Supplemental Response to the IRS  
3 was served on March 3, 2025. There is no exigent circumstance that would require a  
4 four day trial prior to August 2025.

5 **IRS** - With the understanding that it would promptly resolve discovery, the United  
6 States has agreed to respond to late sets of written discovery requests and to allow the  
7 deposition of RA Hamilton. The United States opposes the Debtor's request to disclose  
8 an expert at this late juncture. This request would further delay the trial, such that even  
9 the August 3, 2025 proposal would not be feasible. The United States would need time  
10 to review and depose the expert after the disclosure on June 19, 2025. The United States  
11 is amenable to an additional settlement conference provided that it would not impact the  
12 trial schedule. Regarding the deadline regarding pretrial motions, the United States  
13 believes that 14 days prior to trial would be sufficient. The United States otherwise  
14 agrees with Debtor's proposal.

15 **DEBTOR** – The Debtor has proposed a 30 day deadline for the submission of pre-  
16 trial motions to allow the Court time to review the motions and decide the pre-trial  
17 issues, and for the parties to prepare to trial. The Settlement Conference at 21 days prior  
18 to the trial would occur after all pleadings have been filed and may eliminate possibility  
19 of the estate incurring considerable administrative expenses for a four day trial.

#### 20 **KUHN TRUST**

21 The parties are in discussions to amend the terms of the settlement and will file a  
22 motion to approve the amended settlement agreement and set the motion for hearing.

#### 23 **PLAN PAYMENTS**

24 As of April 21, 2025, the Debtor has paid One Hundred Thousand Nine Hundred  
25 Ninety Four and 00/100 Dollars (\$100,994.00) to the Chapter 13 Trustee. As of the date  
26 of the status hearing, the debtor believes that he will be approximately Six Thousand



1 Nine Hundred Fifty and 00/100 Dollars (\$6,950.00) short of the plan payment balance of  
2 Twenty Thousand Eight Hundred Eighty Three and 00/100 Dollars (\$20,883.00) that is  
3 due as of April 21, 2025. The Debtor intends to be completely current by the end of  
4 April, 2025.

5 In addition, Heritage Bank is holding Five Hundred Ninety Nine Thousand Seven  
6 Hundred and 43/100 Dollars (\$599,700.43) for payment to creditors. By the end of  
7 April, 2025 the Debtor will have paid One Hundred Twenty One Thousand Eight  
8 Hundred Seventy Seven and 00/100 Dollars (\$121,877.00) into the plan.

9 DATED this 22<sup>nd</sup> day of April, 2025.

10 DEMETRAS LAW  
11 /s/ J. Craig Demetras  
12 By: J. Craig Demetras  
13 Attorney for Debtor  
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**CERTIFICATE OF SERVICE**

I hereby certify that I am an employee of Demetras Law and that on April 22, 2025, the foregoing document was served via ECF automated system to all ECF registered parties existing in this case.

Dated: April 22, 2025.

/s/ Julie Ann Raum  
Employee of Demetras Law